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child's mental development by his parents. The result was remarkable precocity, an honored intellectual career, and a long and happy life. That a like career would not have been attained if the education had been of the usual kind is not proved, but in its general aspects the method is now coming into considerable favor.

As a matter of publishing ethics it seems to the reviewer that the name of the author of the experiment and of the book should appear in at least as prominent a place as those of the translator and the editor, whereas it is not to be found either on the title-page or on the cover.

F. N. F.

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*Elements of Accounting.* By JOSEPH J. KLEIN. New York: D. Appleton and Co., 1914. Pp. 422. \$1.50.

This text assumes a knowledge of debit and credit, is intended to bridge the gap between elementary books on bookkeeping and the advanced works in accounting, and is written either for business men or students.

After a review of bookkeeping, there is a careful comparison of single and double entry and a full explanation of the relation of bookkeeping and accounting. Partnership, corporation accounting, final statements, depreciation and reserve funds, accounts of non-trading concerns, statement of affairs and deficiency accounts, realization and liquidation, cost accounts, and auditing are all discussed.

As a rule each chapter gives an exposition of the subject, a short summary of the chapter, illustrative exercises, and a brief bibliography. The last fifty pages of the book contain additional exercises.

In the expositions the author has been careful not to dogmatize, and yet he has not sacrificed clearness. The text is a welcome change from the ordinary business-college book which depends upon drill and repetition and stifles higher intellectual activity. It opens to the student the real field of accounting without the drudgery attached to many texts.

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*Outlines of Ancient History.* By HAROLD MATTINGLY. Cambridge: University Press, 1914. Pp. 842. \$3.00.

This is an extremely painstaking and detailed outline of the military and political history of the ancient world from the earliest times to the accession of Odoacar (Odoacer) as ruler in the West in 476 A.D. It contains about thirty full-page illustrations, chiefly photographs of busts of important historical personalities. In addition five plates of coins are given at the end of the book, with an explanatory key. The coins are well selected and the plates

beautifully executed. There are twelve maps in black and white, printed upon a very thin paper, which is unfortunately not opaque. As a result the type from the page back of the map shows through and blurs the distinctness of names and boundaries upon the sketch map.

In the view of ancient history presented by Mr. Mattingly the military, dynastic, and political interests tremendously outweigh the economic, literary, and artistic movements. The culture of the Periclean age is disposed of in five pages of text (pp. 132-37) as against thirty-two pages for the military and political history of the Peloponnesian War. The artistic and scientific expression of the Hellenistic period is summarily treated in somewhat over a page (pp. 237-38). The account of the conquests of Alexander is almost exclusively military, with but one paragraph (p. 221) upon his large plans for the civil and military administration of the vast territory which he subdued. Yet we have sufficient data to build up a fairly accurate picture of his general scheme of administration. One misses also a clear statement of the results of recent studies concerning the political reasons for the claim to divine worship on the part of Alexander, and the later development of this idea. The great economic problem of the organization of the imperial domains under the Seleucids in Western Asia and the Ptolemies in Egypt is not mentioned. Nor did the reviewer find any treatment of the development of the imperial domains and the colonate under the early Roman Empire.

This is, therefore, distinctly not a book which pretends to deal with economic, cultural, or social movements in antiquity. The influence of Hellenistic culture upon Rome requires no more than a half-page of explanation (p. 292). The author has apparently restricted his interests consciously to questions of conquest, expansion, external politics, and state organization. Upon these phases of ancient history the book will be found to contain an amazing amount of information. Facts are stated in well-chosen words, but without adornment; and, on the whole, the book seems a trustworthy guide upon the lines indicated. It is, of course, impossible that a work which outlines in some detail the political history of so vast a period should be free from slight mistakes or questionable statements. Of these I have noted the following. The Roman state in 32 B.C. declared war upon Cleopatra, not upon Antony (p. 357). Octavianus held the consulship without break from 31 to 23 B.C., not from 27 to 23 B.C. (p. 362). The defeat of Varus occurred in 9 A.D., not 6 A.D. (p. 369). The reviewer knows no authority for the statement (p. 361) that Octavianus had held the proconsular imperium, unlimited in time or place, since 40 B.C. Under the organization of the triumphal powers this was clearly impossible. Despite Botsford's *Roman Assemblies* the author holds to the old distinction between the *concilia plebis tributa* and the *comitia tributa* (pp. 259-61, 265).

The author shows a tremendous grasp of dates and events. His ability to typify the great movements of a given period is not so marked.

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